

2019

Popular Annual Financial Report

For Year Ended December 31, 2019

Your Tax Dollars in "America's Opportunity City"



THE CITY OF
COLUMBUS

OFFICE OF THE CITY AUDITOR
MEGAN N. KILGORE, AUDITOR

Dear Readers:

As this report is being issued, the United States, the State of Ohio, and the City of Columbus remain under states of emergency due to the global COVID-19 pandemic. Although the City does not yet have sufficient current revenue data or complete expenditure information to accurately quantify the direct impact of the COVID-19 pandemic on the City’s finances, the City Auditor’s Office estimates that revenues from income taxes and other economically sensitive tax revenues will be materially reduced. We are actively monitoring employment and other economic factors that affect the City’s revenues. Please stay tuned to our website and the Municipal Securities Rulemaking Board’s EMMA platform for the most up to date financial information.

This Popular Annual Financial Report (PAFR) is a reflection of our effort to keep you informed about how your tax dollars are being spent. This non-technical report summarizes the financial activities of the City’s funds as reported in the 2019 Comprehensive Annual Financial Report (CAFR). The CAFR, located on our website at www.columbus.gov, is a detailed audited financial report including a full disclosure of all material events.

Columbus has a long history of establishing strong financial policies, which has led to years of financial stability. The City takes pride in its timely financial reporting and transparency.

We hope you find this condensed financial summary easy to read and that you come away better understanding how the City’s programs are funded and managed.

Megan N. Kilgore
Columbus City Auditor



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Overview of Government

Columbus was founded in 1812 and created specifically to be the capital city due to its central location in the state of Ohio. Today, it covers approximately 226 square miles.

The City is administered by a Mayor, a seven-member City Council, the City Auditor, and the City Attorney. These officials are all elected to four-year terms on an at-large basis. The Mayor and four Council members are elected in an odd numbered year. Three Council members, the City Auditor, and the City Attorney are elected in the following odd numbered year. The City Charter provides for appointments and elections of successors to these officials if they should, for any reason, vacate their office.

A charter amendment to change the total number of City Council members from seven to nine, and to change City Council structure from at-large to by place, was approved by voters on May 8, 2018. Such changes take effect in 2023.

The Recreation and Parks Director, the Health Commissioner, and the Civil Service Executive Director are appointed by, and report to, independent commissions. The City Treasurer and City Clerk to the Council are appointed by, and serve at the pleasure of, City Council. All other departments' directors are appointed by, and serve at the pleasure of, the Mayor.

Columbus City Council

Since 2018, City Council has been led by President Shannon G. Hardin, who was elected to the post by fellow council members.

City Council meets in the City Hall council chambers on Mondays at 5pm.

City Council Members Include:

Shannon G. Hardin, President
Elizabeth C. Brown, President Pro Tempore
Mitchell J. Brown
Rob A. Dorans
Shayla D. Favor
Emmanuel V. Remy
Priscilla R. Tyson



City Auditor Megan Kilgore

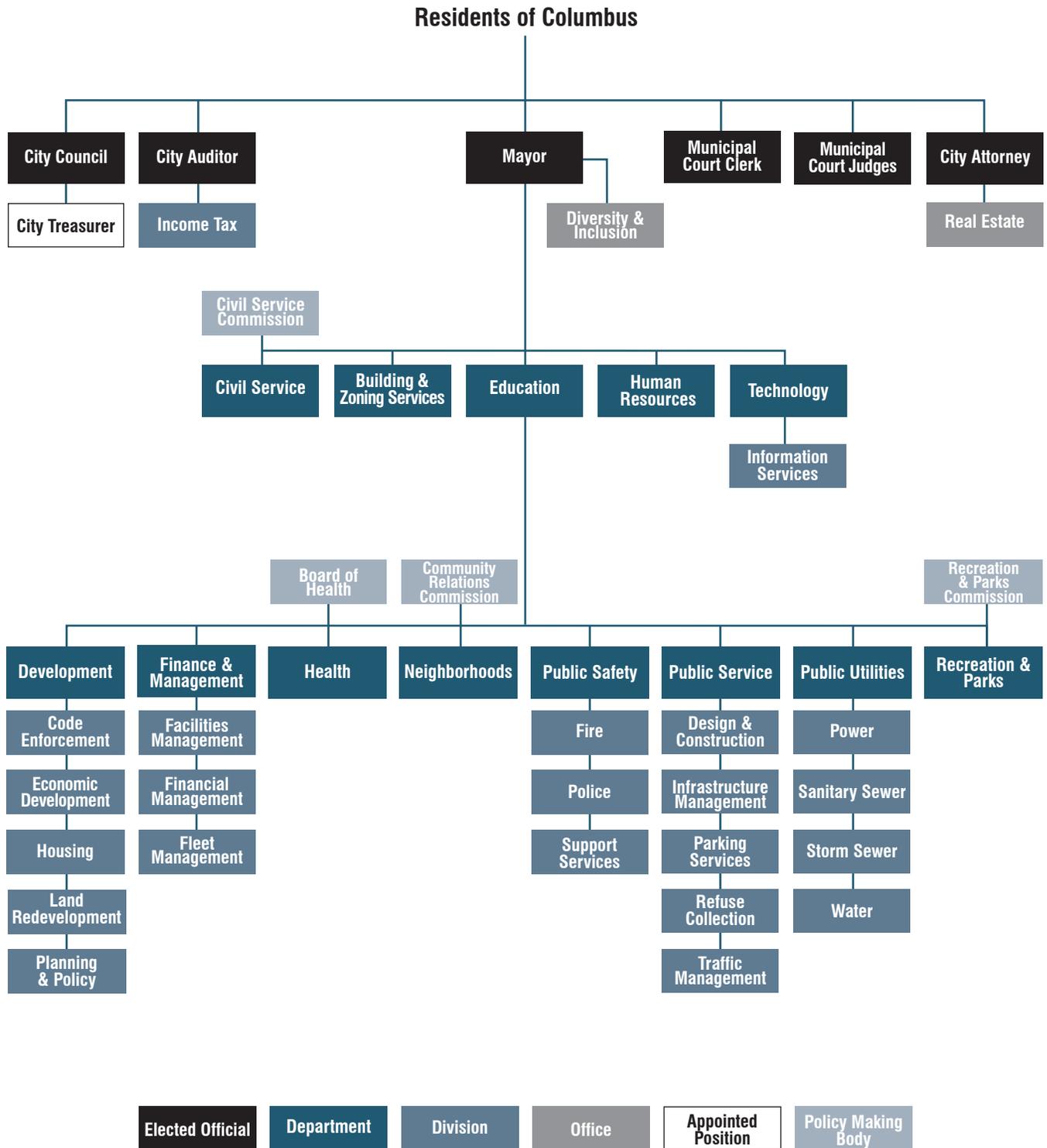


Mayor Andrew J. Ginther



City Attorney Zach Klein

Organizational Structure



City Services by the Numbers

		2017	2018	2019
Police	Substations	16	16	17
Fire	Stations	33	33	33
Public Service	Streets (miles)	2,731	2,745	2,751
	Land Area (square miles)	224.585	225.005	225.790
	% Potholes Service Requests Closed Within 3 Days	91%	92%	88%
Recreation and Parks	Parks Acreage	13,509	13,582	13,681
	Parks Managed	375	385	397
	Playgrounds	149	173	174
	Community Centers	29	29	29
Water	Water Mains (miles)	2,526	2,524	2,528
	Maximum Daily Capacity (millions of gallons)	255	255	255
	Water Treatment Plants	3	3	3
Sewer	Sanitary Sewers (miles)	4,298	4,254	4,381
	Wastewater Treatment Plants	2	2	2
Development	# Full Time Jobs Committed to be Created Through Economic Development Incentive Programs	1,313	2,177	2,869
Health	# of Inspections Conducted at Retail Food Establishments	16,505	14,753	14,823

Source: 2019 Various City Departments



Columbus Fire Station #2

Economy

While some cities in Ohio have seen populations decline, Columbus has seen population growth. The current population is estimated at 914,449, making Columbus the 14th largest city in the United States. Much of the growth is attributed to immigration, which contributes to the City's richness in diversity.



2019 Top 10 Employers in the Greater Columbus Metropolitan Statistical Area

Employer	Type of Business	Employees	% of Total City Employment
Ohio State University	Government	33,335	3.16%
OhioHealth	Healthcare	23,836	2.26%
State of Ohio	Government	21,342	2.03%
JPMorgan Chase & Co.	Finance	18,400	1.75%
Nationwide	Insurance	12,500	1.19%
Nationwide Children's Hospital	Healthcare	10,875	1.03%
Kroger Co.	Retail Trade	10,563	1.00%
City of Columbus	Government	8,963	0.85%
Mount Carmel Health System	Healthcare	8,776	0.83%
L Brands, Inc	Retail Trade	8,616	0.82%

Source: City of Columbus, 2019 Comprehensive Annual Financial Report

Employment in the Greater Columbus Area is service oriented. Three of the top 10 employers are government or government oriented, which has provided a stable economy. Other top industries include healthcare, finance, insurance and retail. Due to a concentration

of government and healthcare, Columbus' unemployment rate holds steady over periods of economic instability. During recent periods of national economic growth, the national unemployment rate has decreased while Columbus' rate has remained fairly flat.

Unemployment Rates



Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information

The City's Net Position

The net position of the City is equal to City assets and deferred outflows offset by City liabilities and deferred inflows. Net position is the difference between what the City owns and what the City owes. Positive net position indicates a measure of financial stability. The City's net position increased from \$1.75B in 2018 to \$2.55B in 2019, the components of which are listed below. The increase is primarily the result of the Ohio Police and Fire Pension Fund (OP&F) replacing its self-insured retiree healthcare plan, an other post-

employment benefit (OPEB), with a monthly fixed stipend. This benefit change reduced the City's share of this OPEB liability by approximately \$718.54M, which was recognized as a reduction to public safety governmental expense in 2019.

The City participates in two statewide multi-employer public retirement plans. The City's share of those collective pension and OPEB net liabilities is \$2.26B, which is the sole reason for the negative \$762.3M unrestricted net position.

Total Net Position



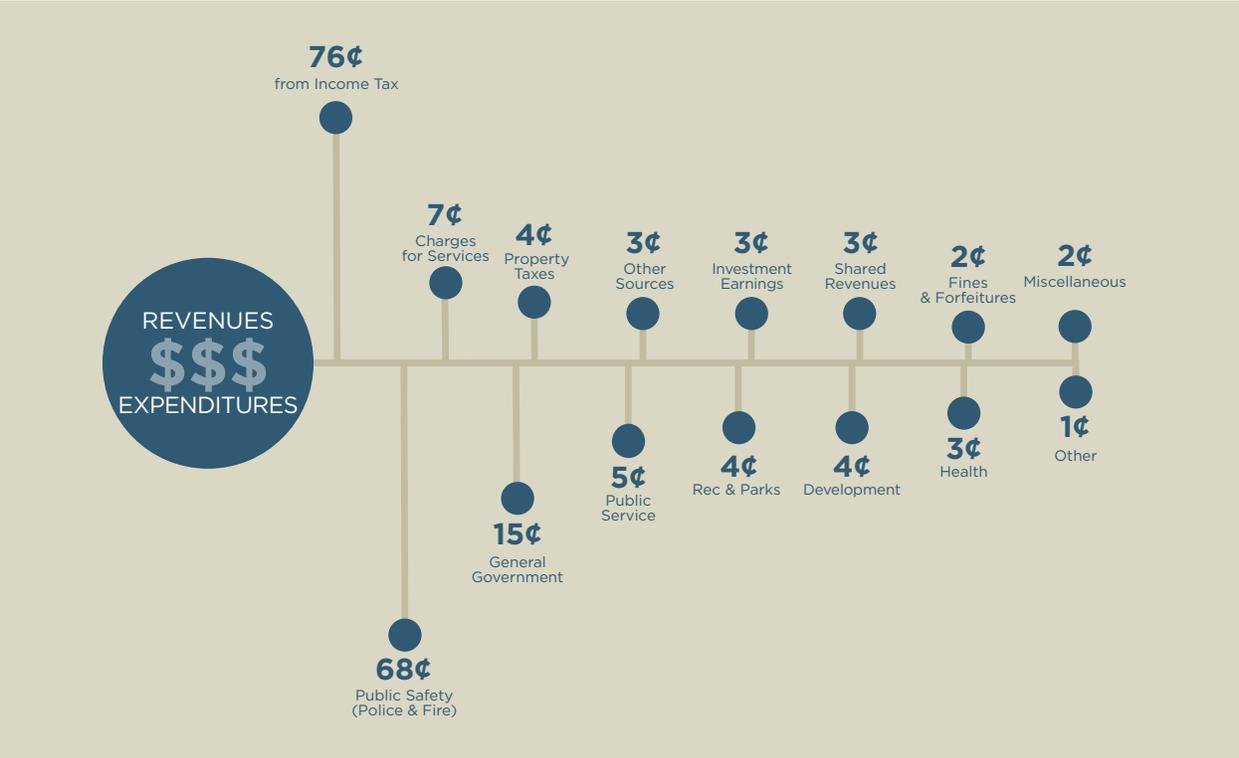
Revenue and Expenses

The City's financial activities in total are made up of two broad classifications: governmental and business-type activities. Additionally, there are two main sources of revenue for the City: program revenues and general revenues. Program revenues include charges for services. General revenues include income taxes, property taxes,

and other revenues that are not generated through programming. Revenue for the City in 2019 totaled \$2.29B, an increase of \$201.37M or 9.65% compared to 2018. Expenses for the City totaled \$1.49B in 2019, a decrease of \$564.04M or 27.47% compared to 2018. The decrease resulted from the OPEB changes noted above.



General Fund



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The General Fund is the main operating fund for the City. The table above demonstrates the relative source and use of each dollar in the General Fund.

Funding for the City’s General Fund and services provided to residents comes from many sources. In 2019, the City’s General Fund revenues totaled \$940.86M. The majority, or nearly 76%, of total General Fund revenues was generated from income taxes. General government operations are also funded from property taxes, charges for services, fines, investment earnings and other revenue streams.

The City provides a full range of services through its General Fund operations such as police and fire protection, recreational activities, refuse collection, development, public health and other amenities. In 2019, General Fund expenditures totaled \$919.19M, including a \$24.90M transfer to the Columbus Board of Health, a blended component unit of the City. While the majority of general government operations are funded by General Fund revenues, \$27.45M were funded by transfers from other governmental funds.

“Rainy Day” Balance 10 Year Trend (in millions of dollars)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Rainy Day	\$22.7	32.9	39.8	56.1	64.1	66.7	69.5	73.9	76.2	80.7

Columbus is committed to its sound fiscal policies, one of which is setting aside dollars for a “Rainy Day” reserve. As of December 31, 2019, the City has accumulated a \$161.3M

unassigned fund balance in the General Fund, of which \$80.7M has been set aside for a “Rainy Day.” The City reached its goal of \$80.0M a year ahead of schedule.

Income Tax

The City's largest funding source is income tax revenue generated from a 2.5% income tax rate. Income taxes are paid first to the municipality where an individual works and then where they live. The City provides 100% credit for up to 2.5% for taxes paid to the municipality where residents work.

Over the past 20 years the City's reliance on income tax has increased, a trend that the

City Auditor monitors closely. The increase is due to:

- ★ Increase in income tax rate from 2.0% to 2.5% in 2009
- ★ Elimination of the Ohio Estate Tax in 2013
- ★ Reduction in Local Government Funds received from the State of Ohio
- ★ Elimination of Personal Property Tax

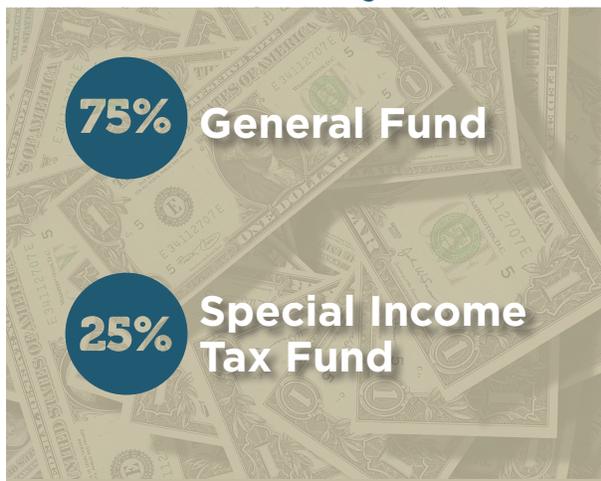
Where the Money Comes From



2019 Income Tax collected

Withholding — 82.9%
 Individual Accounts not from Withholding — 5.1%
 Business Accounts — 12.0%

Where the Money Goes



During 2019 the governmental funds recognized \$948.1M in income tax revenue. The General Fund is the primary operating fund of the City, accounting for all financial resources except those required to be accounted for in another fund.

The Special Income Tax debt service fund is used to account for the accumulation of resources for and the payment of general obligation debt: principal, interest and related expenditures. The City issues debt to fund capital improvements and pays down the governmental debt using 25% of the income tax proceeds set aside for debt service.

Income Tax as a Percentage of Total General Fund Revenue

	2000	2005	2010	2015	2019
Income tax	61.8	63.4	70.8	77.3	75.6
Property tax	7.6	8.3	7.6	5.4	5.4
Shared revenues	12.1	10.2	7.2	3.8	3.2
Other	18.5	18.1	14.4	13.5	15.8
Total General Fund Revenue	100	100	100	100	100

Public Utilities & Parking Garages

Where the Money Comes From

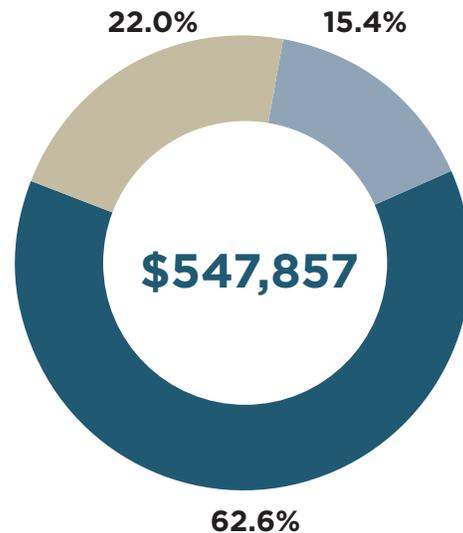


Revenue

(in thousands of dollars)

Charges for service	\$597,944
Investment income	22,741
Other general revenue	10,077

Where the Money Goes



Expense

(in thousands of dollars)

Operations and maintenance	\$342,604
Depreciation expense	120,619
Interest expense (and other)	84,634

Columbus maintains four separate public utilities: Water, Sanitary Sewer, Storm Sewer, and Electricity. User rates are approved annually to cover the cost of services and maintain the City's capital improvement plan.

The water division is responsible for water treatment and distribution through three water treatment plants. In addition, the water division manages a capital improvement plan to ensure adequate water supply as Columbus grows in population.

The sewer division is responsible for wastewater collection and treatment through two wastewater treatment plants. The sewer division also manages a capital improvement program to upgrade

infrastructure and solve neighborhood flooding issues.

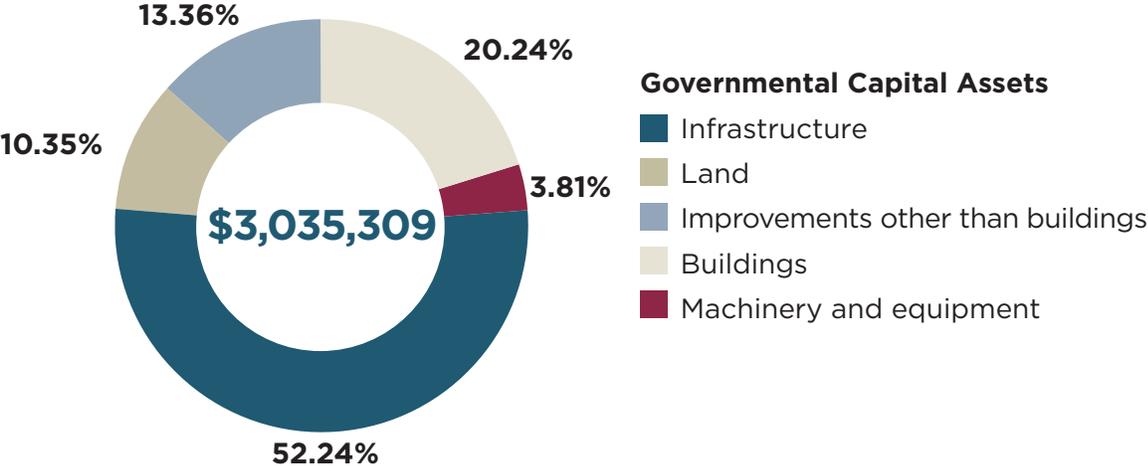
The numbers above also include the Garage Fund, consisting of the City's two downtown parking garages.



Dublin Road Water Treatment Plant

Capital Assets

Governmental Capital Assets (in thousands of dollars)



The City's capital assets are grouped by governmental activities and business-type activities.

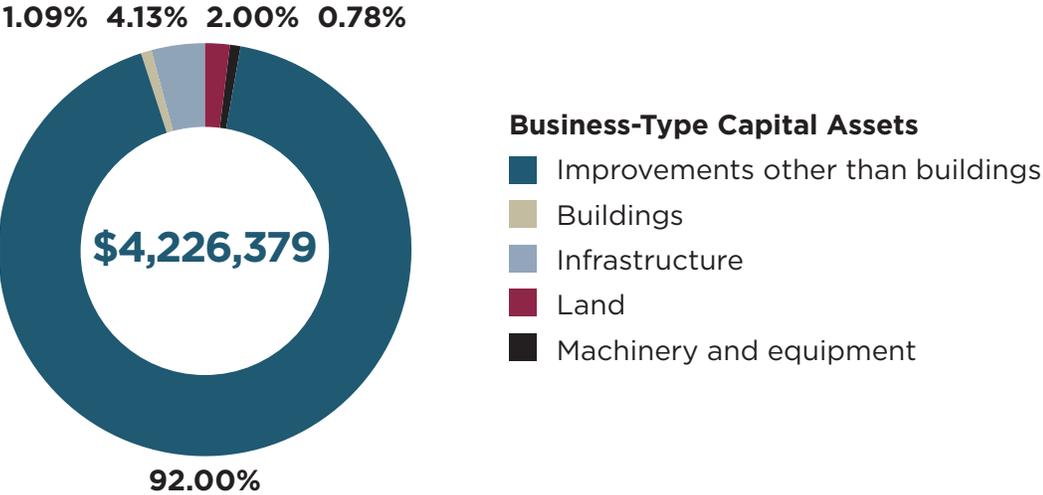
The governmental capital assets consist primarily of infrastructure, which are mainly roadways, curbs and sidewalks.

Business-type capital assets consist mainly of improvements other than buildings, which

are water and sewer treatment plants, water and sewer lines, and reservoirs.

Annually, City Council authorizes the Capital Improvement Budget (CIB), which serves as the basis for all budgeting and spending related to capital projects throughout the City for the ensuing year. The CIB provides a breakdown of the various capital projects by department and by source of funding.

Business-Type Capital Assets (in thousands of dollars)



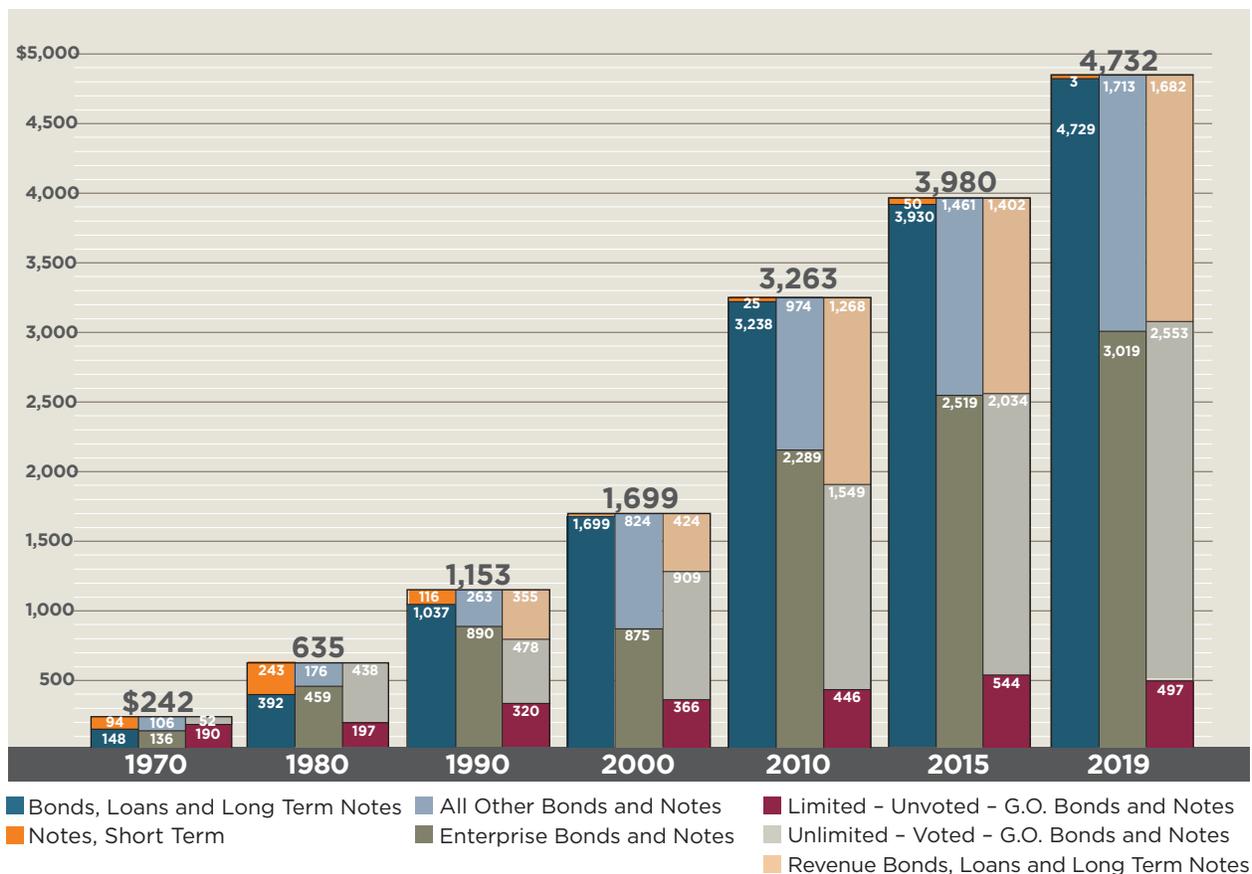
- Business-Type Capital Assets**
- Improvements other than buildings
 - Buildings
 - Infrastructure
 - Land
 - Machinery and equipment

Debt

Debt and Other Financial Obligations Portfolio (in thousands of dollars)	Fixed Rate	Variable Rate	Total Outstanding Principal
General Obligation Bonds	\$3,007,990	\$28,000	\$3,035,990
Assessment Bonds-Direct Placement	113	—	113
Sanitary Sewer Revenue Obligation Bonds	316,335	51,855	368,190
TIF Revenue Bonds	1,392	—	1,392
State Infrastructure Bank Loan-Direct Borrowing	7,270	—	7,270
Ohio Public Works Commission Loans-Direct Borrowing	3,821	—	3,821
Lease Revenue Bonds	60,035	—	60,035
Ohio Water Development Authority Revenue Loans-Water-Direct Borrowing	288,924	—	288,924
Ohio Water Development Authority Revenue Loans-Sanitary Sewer-Direct Borrowing	962,454	—	962,454
Ohio Water Development Authority Revenue Loans-Storm Sewer-Direct Borrowing	1,140	—	1,140
General Obligation Notes-Direct Placement	2,500	—	2,500
	\$4,651,974	\$ 79,855	\$4,731,829

City of Columbus, Ohio Outstanding Bonds and Notes (in millions of dollars)

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Municipal Bond Rating

Columbus is proud of its AAA bond ratings, the highest and most sought after long-term credit rating. AAA bond ratings help the City secure lower interest rates on its debt. These ratings are attributed to a history of strong fiscal policies and financial performance, due in part to

commitments to the following:

- ★ 10 year forecasting practices
- ★ Commitment to a rainy day reserve
- ★ Strong cash balances
- ★ Adherence to debt management policies
- ★ Rapid debt amortization

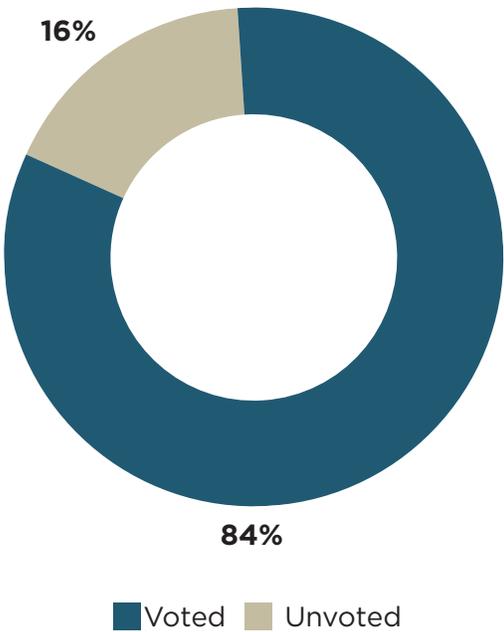
Municipal Bond Rating	Moody's Investor Services	Standard & Poor's	Fitch
General Obligation (GO) Bonds	Aaa	AAA	AAA
2006 Sanitary Sewer System Adjustable Rate GO Bonds	Aaa/ VMIG1	AAA/ A-1+	AAA/ F1+
2008 Sanitary Sewer System Adjustable Rate Revenue Bonds (Series 2008B)	Aa1/ VMIG1	AA+/ A-1+	AA/ F1+
2014 Sanitary Sewer System Fixed Rate Revenue Refunding Bonds	Aa1	AA+	AA
2015 Sanitary Sewer System Fixed Rate Revenue Refunding Bonds	Aa1	AA+	(Not Rated)

Capital Improvement Program

Each year the City updates its Capital Improvement Program (CIP), which is a six-year planning document for future capital projects throughout the City. The CIP is funded mainly by the issuance of debt in the form of general obligation bonds, both voted and unvoted. Voted debt is authorized by a popular vote of Columbus residents. Voter approval provides the City with the ability to levy an ad valorem property tax to service the debt, which provides assurance to investors that their investment in the City is secure. However, the City has never exercised its taxing authority for this purpose and does not intend to do so.

84% of the general obligation debt issued to fund the City's Capital Improvement Program is voted debt. From 1956 through 2019, the City has sought voter approval 101 times to issue debt for various purposes, and the voters have given their approval 95 times.

General Obligation Debt



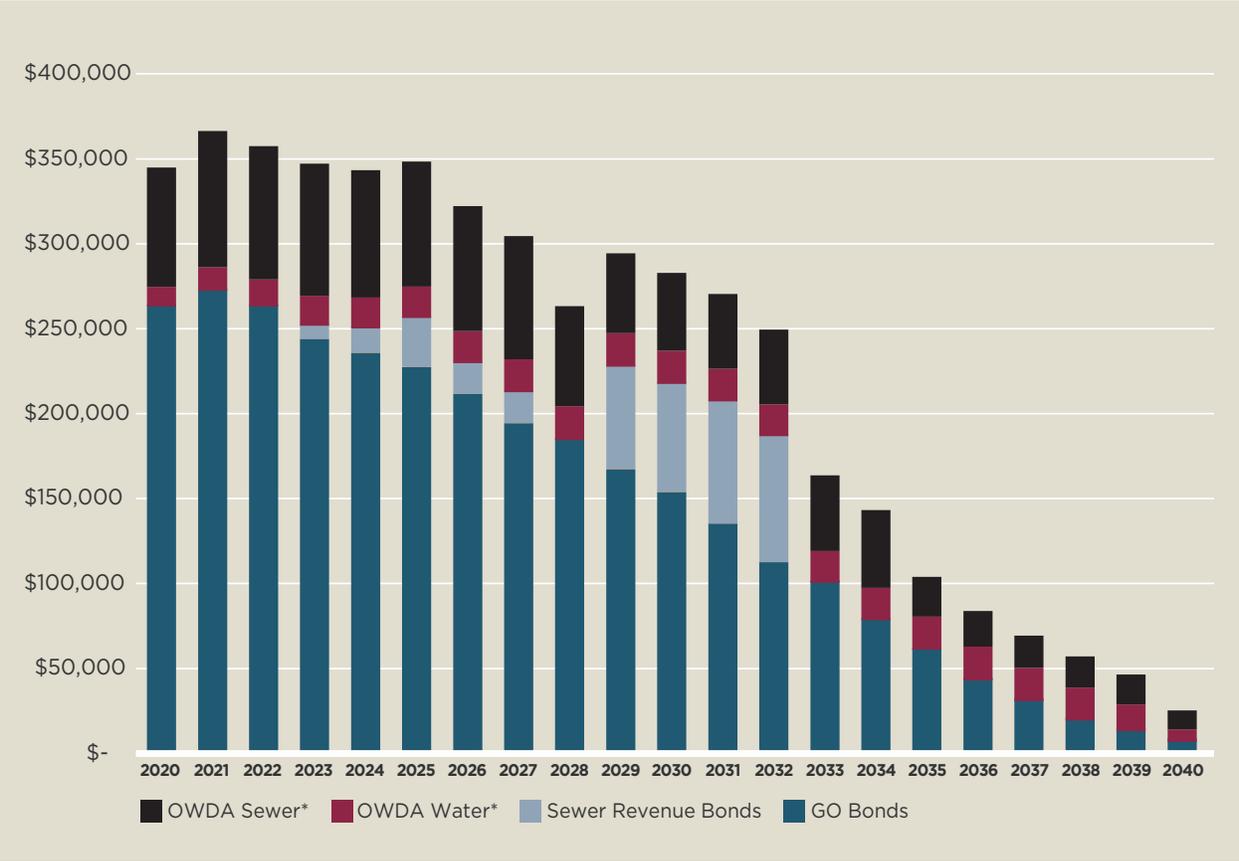
Paying the City's Debt

As noted earlier, the City deposits 25% of the 2.5% income tax into the Special Income Tax fund to service debt, primarily for the general government projects. Public utilities fund their debt payments through assessed user charges (primarily water and sewer bills).

While the City's per capita debt is on the higher end of cities our size, Columbus has a history of rapidly-paying down its debt. In fact, 75% of the City's governmental obligation debt is paid off within 10 years.

Purpose	% Paid off within 10 years
Sanitary Sewer	64.01%
Storm Sewer	74.26%
Water	67.09%
Electricity	77.44%
Non-Enterprise	81.50%

Annual Principal Paydown (in thousands of dollars)



*The OWDA principal amounts assume all current loan agreements will be fulfilled

The Annual Principal Paydown chart excludes a combined \$77.246M of bonds and loans, where the individual paydown amounts are not visible on the graph. (State Infrastructure Bank, OWDA Storm, Parking Garage, OPWC, Component Unit Lease Revenue, and TIF Revenue). The chart also excludes years 2041-42, due to small not visible amounts.

2019 Strategic Priorities and Budgeting

The City's 2019 budget focused on the following strategic priorities to ensure all residents in every part of the City have the opportunity to thrive.



Public Safety and Health — Public safety is the biggest General Fund investment we make in our city every year because every person in every neighborhood deserves to be safe. Over the past year, we have employed new approaches to policing that empower our neighborhoods, invest in our officers, and bring the full resources of our city to bear to make our neighborhoods safer and healthier.



Neighborhoods — The fabric of Columbus is created by strong, distinct, and vibrant neighborhoods. We focus on our opportunity neighborhoods—Franklinton, Hilltop, Linden, Near East, Northland, Near South, Southeast, and Northeast — by building on their greatest assets; the people who reside in our neighborhoods.



Economic Development — The administration works to advance economic opportunity and shared prosperity through public investment and public policies. These efforts help to create jobs, increase median wages, improve access to affordable housing, and strengthen neighborhood infrastructure.



Early Childhood and Education — Every child in every Columbus neighborhood deserves the opportunity to thrive. The CelebrateOne initiative is committed to reducing infant mortality. Early Start Columbus focuses efforts on preparing children for future success, including high-quality pre-kindergarten, after-school care, and summer programs.



Diversity & Inclusion — The administration is committed to fostering a culture of inclusion so that our workforce and suppliers reflect the rich diversity that makes up Columbus. Our work includes mobilizing resources to expand opportunities, promoting strong recruitment strategies, and delivering business development education.



Smart Columbus — We are moving toward the future of Columbus by collaborating with public and private partners to develop and implement innovative strategies in transportation. These strategies strive to improve efficiency in the transport of people and goods by utilizing the latest technology.



Operational Efficiencies — The administration is committed to a comprehensive review of city operations to identify inefficiencies and reinvest savings in critical city services and programs. We remain committed to collaborating and building partnerships for responsive, transparent, and effective governance.



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Public Safety

% of the 2019 General Fund Budget Spent on Public Safety

The Department of Public Safety includes the Division of Police and the Division of Fire. In 2019, the City of Columbus spent 68% of its General Fund budget on Public Safety to operate 17 police substations (with 1,918 officers) and 33 fire stations

(with 1,564 firefighters). Its mission is to provide outstanding public safety services to the residents of Columbus allowing “every resident, on every street and, in every neighborhood” to feel safe.

Community Safety Advisory Commission and Matrix Consulting

The Division of Police underwent a thorough 18 month review by Matrix Consulting and a commission of 17 members consisting of community leaders, safety officers, pastors, social service professionals, academics and activists. 80 recommendations were identified covering topics of recruitment, training, diversity and inclusion, community engagement and independent investigations.



Mobile Stroke Treatment Unit

The Division of Fire partnered with Ohio Health, Mount Carmel Health System, and The Ohio State University Wexner Medical Center to launch state-of-the-art lifesaving care to stroke victims before they arrive at the hospital. When the unit arrives on a scene, a team of trained stroke care professionals virtually connect with the Ohio Health stroke neurologist to determine treatment and which hospital to use.



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Division of Police

In the past year, the Division of Police achieved many milestones. They implemented the Division of Police PACT (Police and Community Together). ADAMH mental health clinicians and officers trained in crisis intervention partnered together in responding to mental health related calls.

Division of Fire

To meet the needs of a growing population, ground broke on the replacement of Fire Station 16.

New Recruits

90 Police 75 Fire

1,442,965 Police and Fire calls answered

932,114 911 calls processed

990 Short term rental licenses issued

349 Mobile food vending licenses issued

Public Health

Columbus Public Health (CPH) protects the health and improves the lives of nearly 1 million Columbus and Worthington residents through more than 40 programs. CPH protects the health and safety of the community through diverse services such as restaurant inspections, STI testing and treatment, women's health and wellness services, newborn home visiting, immunizations and much more. Together with its community partners, CPH is also working to address the opiate epidemic, reduce gun violence, prevent the spread of disease, reduce infant deaths, prepare for and respond to emergencies, address the social determinants of health, lower disparities to achieve health equity, reduce chronic diseases, and increase access to affordable health care. Through these services and collaborations, Columbus Public Health is a nationally accredited leader that identifies health priorities, mobilizes resources and ensures the conditions in which ALL residents can be healthy.

Week of Walk-ins for Recovery

Columbus Public Health led a first of its kind community effort to provide comprehensive resources to those seeking addiction services, community resources and medical services by meeting them in community locations where they live and work.

- ★ Provided 236 referrals
- ★ Assessed 43 clients for treatment
- ★ Provided 37 clients direct admissions to detox programs
- ★ Distributed 230 doses of naloxone and 682 fentanyl test strips
- ★ Distributed 571 meals to clients and their support systems

Immunization

- ★ 26,456 immunizations administered of which 5,674 were in schools
- ★ 9,130 clients seen

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Food Protection

- ★ Conducted 14,823 inspections of 10,027 food facilities
- ★ Educated 1,559 participants in food safety
- ★ Conducted 580 school safety inspections

What Drives Economic Development in Columbus

What Makes Columbus -“America’s Opportunity City”?



Columbus is within a 1 hour flight or 1 day drive (500 miles) of:
41% of the U.S. population
80% of corporate HQ's
43% of U.S. Manufacturing
29% of the Canadian population



Top Ten
Rising City
for Startups



#1
City to Work
in Tech



#3
Best City for
New Grads
to Live

Jobs Growth

During 2019, Columbus completed 36 business attraction and expansion projects.

- ★ \$256M in private sector investment adding 2,869 in new/relocated jobs with \$167M in new payroll
- ★ 628,581 million square feet of office space added throughout Columbus
- ★ \$76M in public improvements leveraged from \$846M in private investments

Visit columbus.gov/development to learn more

Land Redevelopment

Columbus is committed to increasing access to affordable housing. In 2019, Columbus sold 171 properties, including two for important affordable housing projects.

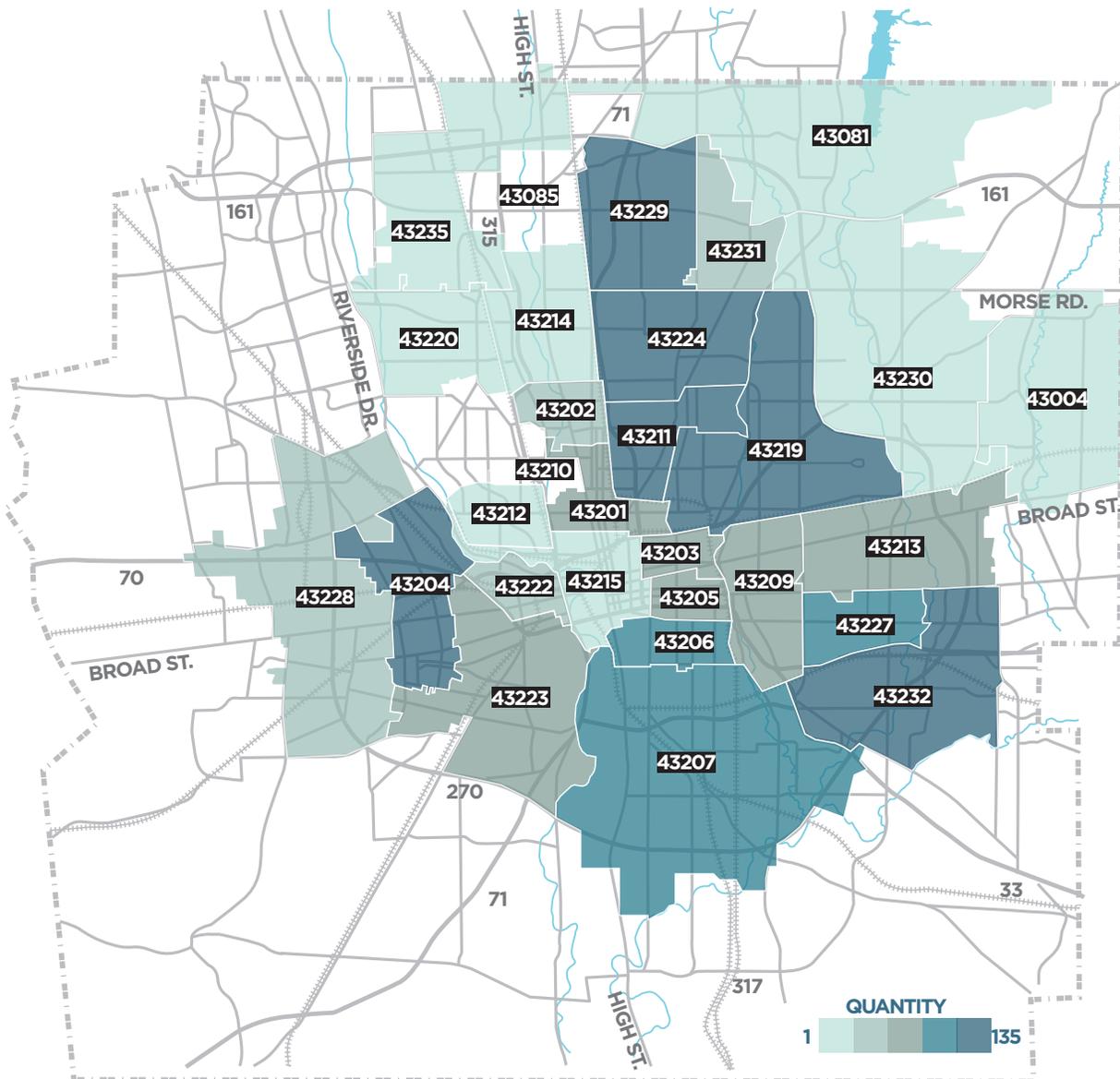
- ★ Parsons Place, a 62-unit permanent supportive housing project on the South Side by Community Housing Network
- ★ Wheatland Crossing II, a 64-unit multi-generational apartment development in the Hilltop by Woda Cooper Companies

Early Start Columbus

One of the City's goals is universal access to a high quality pre-kindergarten education for every 4-year-old in Columbus. This is an equitable way to ensure that all of our children are well prepared when they start school and can succeed academically and in life. Children who participate in high quality pre-kindergarten programs significantly improve their early literacy, language and math skills. An investment in early childhood development helps prevent achievement gaps, reduces the need for special education, increases the likelihood of healthier lifestyles, lowers the crime rate and reduces overall social costs.



Administered by the City of Columbus Department of Education, Early Start offers free or reduced tuition for qualifying families to enroll their children in high quality pre-kindergarten in community-based centers and in pre-kindergarten in Columbus City Schools. In 2019, Early Start Columbus partnered with 29 providers to serve 1,154 students with financial assistance to attend high quality pre-kindergarten. Children served were enrolled in 93 locations concentrated in the ZIP codes noted below. The darker colors represent the ZIP codes with a higher concentration of assistance received, which correlate to the City's opportunity neighborhoods.



Diversity & Inclusion

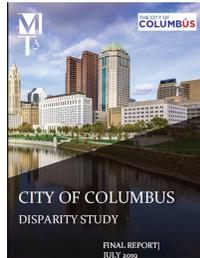
By making Columbus “America’s Equal Opportunity City,” the Office of Diversity and Inclusion prioritizes key strategies in workforce and supplier diversity, to

ensure that the diversity of the City’s supply chain and workforce is reflective of the Columbus residents.



Disparity Study Report

In 2019, Columbus released the findings of its Disparity Study to determine if minority and women-owned business enterprises (MWBEs) were statistically significantly underutilized in the award of the City’s prime contracts and subcontracts. Recommendations were offered to maximize the use of MWBEs on the City’s contracting opportunities including:



- ★ Enhancing the City’s supplier diversity program
- ★ Creating a business advisory council
- ★ Developing a supplier diversity program training manual and program

Supplier Diversity

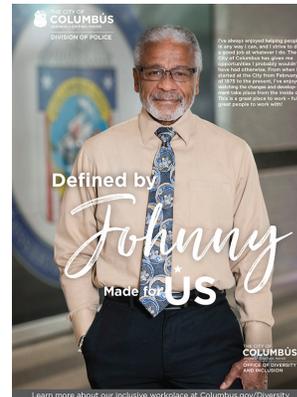
Minority and Women-Owned Business certifications and registrations increased 19% to 657 in 2019 compared to 553 in 2018. During 2019, 13.5% of the City contracting utilized MWBEs.

Workforce Diversity

Through a partnership with the Ohio Women’s Commission and membership in the Women for Executive Leadership & Development (WELD), 11 leadership webinars were made available to all Columbus employees.



During 2019, Columbus executed a Citywide Workforce Diversity Photo Campaign highlighting the diversity within the City of Columbus workforce, which are currently displayed throughout numerous City office and work locations.



Pride Parade in Downtown Columbus



©Randall L. Schiesler

What is SMART Columbus?

In June 2016, the City of Columbus was announced the winner of the Smart City Challenge, beating out 77 other cities from across the country. Columbus won two grants as part of the US Department of Transportation Smart City Challenge: \$40 million from the USDOT to fund transportation and technology based projects and \$10 million from the Paul G. Allen Family Foundation to fund work aimed at reducing greenhouse gas emissions from the transportation sector.



Personal Navigation App Gives People with Cognitive Disabilities New Independence

Fulfilling the USDOT grant's vision of connecting more residents to opportunity, Smart Columbus launched the Mobility Assistance for People with Cognitive Disabilities project through an app called Wayfinder, which is helping 23 pilot users navigate transit with greater independence. These users are providing feedback and ideas for further work, helping us to ensure that transportation solutions have all residents in mind.

2019 was a year of development, procurement, and deployment of various projects.

The Region Invests in Charging Infrastructure

American Electric Power's unprecedented \$10 million Charging Rebate Program has significantly accelerated deployment of EV charging infrastructure at apartments and condos, workplaces and public places around our City. More than 190 chargers went online in 2019, including 11 DC fast chargers downtown, and this is just the beginning. With more than 650 applications in progress, the program is now fully subscribed, outpacing expected demand.

Columbus Mobility Pivots

In August 2019, Smart Columbus released the beta version of Pivot —a multi-modal trip planning platform that helps users plan a trip incorporating multiple transportation options in one journey. Pivot takes into account their personal preferences, helping them to save time, money and minimize their impact on the environment.



The Smart Columbus Main Office educates visitors about their goals and visions

Awards

The Government Finance Officers Association (GFOA) represents public finance officials



throughout the United States and Canada. The GFOA has established several highly regarded professional recognition programs to encourage and assist state and local governments of all types and sizes to improve the quality of their financial management and to recognize their achievement.

Award for Outstanding Achievement in Popular Annual Financial Reporting –

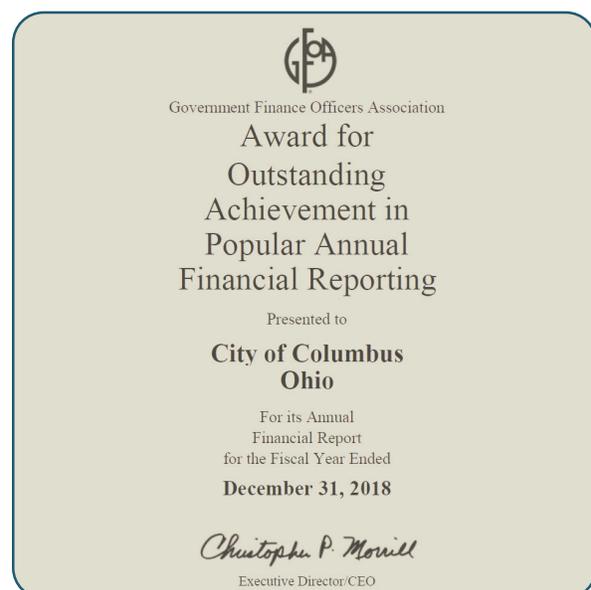
The GFOA issued the Award for Outstanding Achievement to the City of Columbus for its Popular Annual Financial Reporting (PAFR) for the fiscal year ended December 31, 2018. This was the first year the City received the national award, which recognizes conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a governmental unit must publish a PAFR, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe that our current PAFR report for 2019 continues to meet the PAFR requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Certificate of Achievement for Excellence in Financial Reporting - The GFOA awarded the Certification of Achievement for Excellence in Financial Reporting to the City of Columbus for its Comprehensive Annual Financial Report (CAFR) for the

fiscal year ended December 31, 2018. This was the 40th consecutive year that the City received this prestigious award. In order to be awarded a certificate of achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal regulations. A certificate is valid for a period of one year only. We believe that the current CAFR continues to meet the program's requirements and we have submitted it to the GFOA to determine its eligibility for another certificate.

Distinguished Budget Presentation Award –

The GFOA presented a Distinguished Budget Presentation Award to the City of Columbus for its Annual Budget for the fiscal year beginning January 1, 2020. This was the 5th consecutive year that the City has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only.



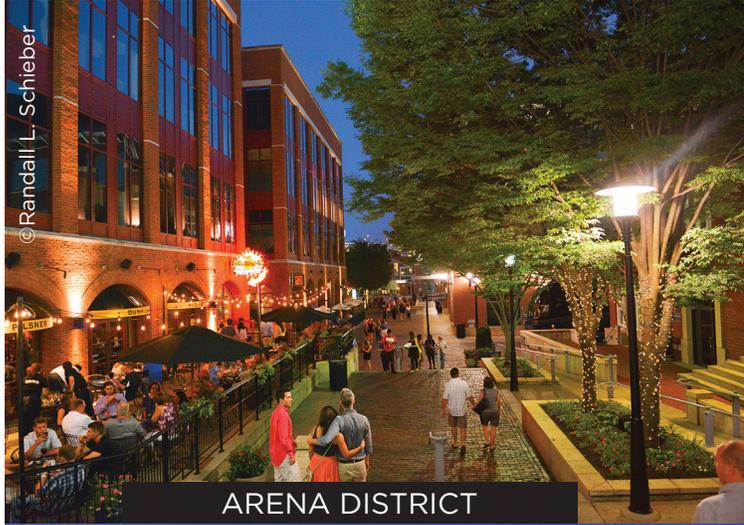


©B.Hockensmith

PROMOWEST



SHORT NORTH



©Randall L. Schieber

ARENA DISTRICT



NATIONWIDE CHILDREN'S HOSPITAL



CREW STADIUM



GAY STREET RESTAURANTS



The Columbus City Auditor is committed to providing clean and transparent reporting of the City's financial activities. We hope this report has been helpful in providing a brief overview of the City and its finances. The financial data presented in the PAFR is derived from the City's 2019 CAFR and is consistent with GAAP. The City's PAFR does not report on all governmental funds or include detailed footnotes. A full copy of the City's CAFR is available at www.columbus.gov/auditor/cafr/. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Columbus City Auditor
Attention: Director of Financial Reporting
90 West Broad Street
Columbus, Ohio 43215
614.645.7615
cityauditor@columbus.gov

THE CITY OF
COLUMBUS
OFFICE OF THE CITY AUDITOR
MEGAN N. KILGORE, AUDITOR

THE CITY OF
COLUMBUS
ANDREW J. GINTHER, MAYOR